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Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

March 5, 2015

Ryan Brown  
Department of the Interior  
Office of Budget  
1849 C St., N.W., MS-7413  
Washington, D.C. 20240

Dear Mr. Brown:

In compliance with Chapter 69, Title 31 U.S. Code, §6901-6907, commonly referred to as the Payments in Lieu of Taxes (PILT) Act, we are enclosing the following requested information:

Attachment A Statement of Federal Land Payments during the period  
*October 1, 2013, through September 30, 2014*

Attachment B Code of Virginia Chapter 8, Public School Funds, Article 3  
§ 22.1-108, *Money derived from forest reserve*

The total amount disbursed for Timber Payments matches the amount reported on Enclosure 2, which we received on February 12, 2015, from the United States Department of the Interior. The disbursements are included on the Statement of Federal Land Payments.

The total amount disbursed for Minerals Management Service Payments includes undistributed funds at the end of federal fiscal year 2013 that were subsequently distributed during federal fiscal year 2014, and therefore does not match Enclosure 2. In addition, some funds received during federal fiscal year 2014 were undistributed at the end of the federal fiscal year 2014. Details on the distribution of these payments are disclosed in Note 1 of the Statement of Federal Land Payments.

The total amount disbursed for Federal Energy Regulatory Commission (FERC) Power Sales includes undistributed funds at the end of federal fiscal year 2013 that were subsequently distributed during federal fiscal year 2014, and therefore does not match Enclosure 2. In addition, funds received during federal fiscal year 2014 were undistributed at the end of federal fiscal year 2014. Details on the distribution of these payments are disclosed in Note 2 of the Statement of Federal Land Payments.

Should you have any questions concerning the report, please contact George Strudgeon, at:

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AUDITOR OF PUBLIC ACCOUNTS

cc: The Honorable Terence R. McAuliffe, Governor of Virginia  
Kent Dickey, Department of Education  
Marie Williams, Department of Education  
Valerie Thomson, Department of Environmental Quality  
Chris Moore, Department of Environmental Quality

**COMMONWEALTH OF VIRGINIA**  
**STATEMENT OF FEDERAL LAND PAYMENTS**

For the Period October 1, 2013, through September 30, 2014

<b>Governmental Unit</b>	<b>Timber Payments</b>	<b>Mineral Management Service Payments</b>	<b>FERC Power Sales</b>	<b>Total Recommended for Acceptance</b>
Alleghany County	\$ 118,015.40	\$ 692.43	\$ -	\$ 118,707.83
Amherst County	75,219.29	282.47	-	75,501.76
Augusta County	163,088.71	956.88	-	164,045.59
Bath County	110,874.24	847.78	31,176.02	142,898.04
Bedford County	16,229.40	484.25	169.60	16,883.25
Bland County	78,053.25	1,971.12	-	80,024.37
Botetourt County	52,631.13	1,815.98	-	54,447.11
Carroll County	9,608.55	187.46	-	9,796.01
Craig County	120,237.15	2,994.77	-	123,231.92
Dickenson County	21,218.32	222.46	-	21,440.78
Frederick County	13,297.95	23.84	-	13,321.79
Giles County	4,317.38	1,638.96	-	5,956.34
Grayson County	82,759.86	853.80	-	83,613.66
Highland County	64,315.20	284.38	-	64,599.58
Lee County	52,268.60	291.70	-	52,560.30
Mecklenburg County	18,647.73	-	5,866.40	24,514.13
Montgomery County	27,631.10	500.60	-	28,131.70
Nelson County	4,143.65	96.76	-	4,240.41
Page County	29,995.03	132.18	-	30,127.21
Pulaski County	20,494.05	496.30	-	20,990.35
Roanoke County	2,398.37	80.80	-	2,479.17
Rockbridge County	73,917.42	773.05	-	74,690.47
Rockingham County	29,195.23	682.28	-	29,877.51
Scott County	52,480.64	889.78	-	53,370.42
Shenandoah County	15,858.64	371.20	-	16,229.84
Smyth County	92,531.35	1,926.09	-	94,457.44
Tazewell County	11,573.83	252.60	-	11,826.43
Warren County	1,298.40	30.70	-	1,329.10
Washington County	21,744.17	573.82	-	22,317.99
Wise County	45,328.32	938.71	-	46,267.03
Wythe County	83,002.04	1,502.13	-	84,504.17
<b>TOTAL</b>	<b><u>\$1,512,374.40</u></b>	<b><u>\$ 22,795.28</u></b>	<b><u>\$ 37,212.02</u></b>	<b><u>\$ 1,572,381.70</u></b>

**Note 1:** During federal fiscal year 2014, the amount reported for Minerals Management Service Payments on Enclosure 2 from the Department of the Interior was \$22,961. Actual cash payments to localities during federal fiscal year 2014 totaled \$22,795.28, which includes \$187.01 of undistributed payments from the prior year. There is \$352.45 in undistributed funds at the end of federal fiscal year 2014, which we will include in our statement for federal fiscal year 2015.

	<u>FFY 2014</u>
Prior Year Undistributed Funds	\$ 187.01
Current Year Receipts	<u>22,960.72</u>
Total Funds Available for Distribution	23,147.73
Cash Payments Distributed to Localities	<u>(22,795.28)</u>
Current Year Undistributed Funds	<u>\$ 352.45</u>

**Note 2:** During federal fiscal year 2014, the amount reported for Federal Energy Regulatory Commission (FERC) Power Sales on Enclosure 2 from the Department of the Interior was \$51,441. Actual cash payments to localities during federal fiscal year 2013 totaled \$37,212.02, which were the undistributed payments from the prior year. There is \$51,441 in undistributed funds at the end of federal fiscal year 2014, which we will include in our statement for federal fiscal year 2015.

	<u>FFY 2014</u>
Prior Year Undistributed Funds	\$ 37,212.02
Current Year Receipts	<u>51,441.00</u>
Total Funds Available for Distribution	88,653.02
Cash Payments Distributed to Localities	<u>(37,212.02)</u>
Current Year Undistributed Funds	<u>\$ 51,441.00</u>

**Code of Virginia Chapter 8, Public School Funds, Article 3**

[§ 22.1-108.](#) Money derived from forest reserve.

All federal funds paid to the Commonwealth arising from the forest reserve shall be paid to the State Treasurer to be distributed and disposed of as provided in this section.

The treasurer of each school division within whose boundaries there is located any land owned by the United States government and held as a forest reserve shall ascertain the area of such land so situated in the school division and the reserve in which the same is located and make a report thereof to the Comptroller. Upon receipt of such information from the treasurer, the Comptroller shall apportion all federal funds arising from such forest reserve among the school divisions in which such forest reserve is located according to the area in each school division. The Comptroller shall keep separate accounts of all federal forest reserve funds received by him.